

**THE MINISTRY OF  
NATURAL RESOURCES  
AND ENVIRONMENT**

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**THE SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

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*Hanoi, May 16, 2024*

**CIRCULAR**

**ON AUDIT OF COMPLIANCE WITH LAWS ON WATER RESOURCES AND  
APPRAISAL AND ACCEPTANCE OF RESULTS OF BASELINE SURVEY OF  
WATER RESOURCES**

*Pursuant to the Law on Water Resources dated November 27, 2023;*

*Pursuant to Decree No. 68/2022/ND-CP dated September 22, 2022 of the Government on functions, tasks, powers, and organizational structures of the Ministry of Natural Resources and Environment;*

*At the request of the Director of the Department of Water Resources Management;*

*The Minister of Natural Resources and Environment promulgates a Circular on audit of compliance with laws on water resources and appraisal and acceptance of results of baseline survey of water resources.*

**Chapter I**

**GENERAL PROVISIONS**

**Article 1. Scope**

1. This Circular elaborates the implementation of Clause 1, Article 9 of the Law on Water Resources on appraisal and acceptance of results of baseline survey of water resources according to projects and schemes (hereinafter referred to as projects) using state budget sources and Clause 5, Article 83 of the Law on Water Resources on audit of compliance with the law on water resources.

2. The following activities do not fall into the scope of this Circular:

a) Audit activities of the People's Public Security Forces to prevent, detect, and combat violations of water resource laws;

b) Appraisal of and approval for project outlines; appraisal and acceptance of work items during project execution; appraisal of and approval for project final accounts; audit of construction, machinery, measuring equipment, and monitoring of water resources.

## **Article 2. Regulated entities**

This Circular applies to organizations and individuals whose activities are related to Article 1 of this Circular within the territory of the Socialist Republic of Vietnam.

## **Article 3. Interpretation of terms**

For the purposes of this Circular, the following terms are understood as follows:

1. “*audit plan*” means a document defining audit tasks for one year issued by a competent regulatory agency to serve management requirements.
2. “*audit conduct plan*” means a plan to conduct an audit developed by the audit team leader and approved by the audit decision maker.
3. “*audited entity*” means an organization or individual that is audited in the audit decision.
4. “*audit period*” means a period during which an audited entity is evaluated if they has complied with legal regulations on water resources, has fulfilled their assigned duties, and has met professional and technical standards in the field of water resources.
5. “*audit duration*” means a period of time from the date of announcement of the audit decision to the date of completion of the audit visit.
6. “*appraisal and acceptance of results of baseline survey of water resources*” means the specialized appraisal and acceptance of projects that execute baseline survey of water resources on the basis of corresponding applications for appraisal and acceptance of project executing agencies.
7. “*project leading agency of baseline survey of water resources*” refers to the Ministry of Natural Resources and Environment for baseline survey of water resources that are led by the Ministry of Natural Resources and Environment or the People's Committee of province or centrally affiliated city (hereinafter referred to as provincial People's Committee) for baseline survey of water resources that are led by the province.
8. “*project executing agency*” means an agency that is assigned by the project leading agency of baseline survey of water resources to execute the project.

## **Article 4. Funding**

1. Funding for audit of compliance with laws on water resources: Ministries and provincial People's Committees shall balance and set aside funding from state budget estimates to ensure compliance with the Law on State Budget and relevant guiding documents.

2. The funding for appraisal and acceptance of results of baseline survey of water resources is determined in the total project estimate approved by the competent authority.

## **Chapter II**

### **AUDIT OF COMPLIANCE WITH LAWS ON WATER RESOURCES**

#### **Section 1. PRINCIPLES AND FORMS OF AUDIT**

##### **Article 5. Audit principles**

1. Compliance with laws; democracy, openness, transparency, objectivity; proper authority and procedures; timeliness and accuracy.
2. Compliance with audit plans; adherence to directives of competent authorities or upon discovery of violations.
3. Focus and prioritization, prevention of overlap and repetition of scope, timeframe, and audited entities in the same field; minimizing disruption to normal operations of audited entities.

##### **Article 6. Forms and details of audit**

1. Scheduled audit is conducted according to the approved audit plan. Audit plans include audit plans of the Ministry of Natural Resources and Environment, Ministry of Agriculture and Rural Development, Ministry of Industry and Trade, Ministry of Construction, Ministry of Health and audit plans of Provincial People's Committees.
2. Unscheduled audit is conducted when there is one of the following grounds:
  - a) There is direction from a competent regulatory agency;
  - b) Upon discovery of indications of violations of the law on water resources through monitoring and supervision information, data, and reports of organizations or individuals, including: monitoring and supervision information, data from the national water resource information system, database; management authority's reservoir monitoring and operation system; periodical reports on water resource exploitation and use of organizations or individuals; information and data obtained during the appraisal of applications for issuance, extension, adjustment, and re-issuance of licenses to exploit water resources, practice underground water drilling, explore underground water, and documents on declaration of or adjustment to water resource license fees, or in the process of receiving declarations, registration for exploitation and use of water resources, and other information sources from relevant management authorities;

c) Upon discovery of indications of violations that cause depletion, exhaustion, or pollution of water resources; land subsidence or collapse; sudden and unforeseen artificial floods that severely impact the people's production and living activities;

d) Reports and petitions from relevant agencies, organizations, individuals (hereinafter referred to as entities), media, and other information sources.

3. Within the scope of their duties and powers, the Ministries and Provincial People's Committees specified in Clause 1 of this Article shall determine audit matters in annual audit plans in accordance with the Law on Water Resources.

## **Section 2. DEVELOPMENT OF PLANS AND CONDUCT OF AUDITS**

### **Article 7. Development of plans and conduct of audits**

1. The Inspectorate of the Ministry of Natural Resources and Environment (hereinafter referred to as the Ministry Inspectorate) shall take charge and coordinate with the Department of Water Resources Management to develop an audit plan in the field of water resources and integrate it into the annual audit plan of the Ministry of Natural Resources and Environment, and then submit it to the Minister of Natural Resources and Environment for approval.

On the basis of the approved audit plan as prescribed in Clause 1 of this Article, the Ministry Inspectorate and Department of Water Resources Management shall audit compliance with the law on water resources; and then request competent authorities to take actions against audit results. When there is a ground as prescribed in Clause 2, Article 6 of this Circular, an unscheduled audit will be carried out as follows:

a) For a case specified in Points a and c, Clause 2, Article 6 of this Circular, based on the functions, tasks, powers, and assignments of the Minister of Natural Resources and Environment, the Ministry Inspectorate or the Department of Water Resources Management shall report it to the Ministry of Natural Resources and Environment to consider establishing an unscheduled audit team;

b) For a case specified in Points b and d, Clause 2, Article 6 of this Circular, the Department of Water Resources Management shall consider establishing an unscheduled audit team and report it to the Ministry of Natural Resources and Environment. Depending on the severity of the violation indication and to ensure timely prevention and minimize harm and consequences caused by the violation, the Department of Water Resources Management shall send a written request to the Department of Natural Resources and Environment of province where the audited entity of unscheduled audit is located to conduct a corresponding audit and report the audit results to the Department of Water Resources Management.

2. Ministry of Agriculture and Rural Development, Ministry of Industry and Trade, Ministry of Construction, and Ministry of Health, within the scope of their tasks and powers, shall:

a) Based on actual requirements and management needs, determine audit matters on water resources in the Ministry's annual audit plan and send it to the Ministry of Natural Resources and Environment for consolidation;

b) Direct affiliated units to conduct audit of compliance with the law on water resources on the basis of the approved audit plan according to regulations; coordinate with the Ministry of Natural Resources and Environment to audit compliance with laws on water resources within their scope of management.

3. The Provincial People's Committee shall develop and promulgate audit plans in the province or delegate the promulgation of audit plans to their affiliated units in accordance with the Law on Organization of Local Governments; direct the conduct of audits based on the approved audit plan according to regulations and conduct unscheduled audits.

4. The Department of Natural Resources and Environment conducts scheduled audits or unscheduled audits; conducts unscheduled audit sat the request of the Department of Water Resources Management and report the corresponding results to the Department of Water Resources Management.

#### **Article 8. Review and addressing of overlap and duplication in audits**

Every year, when conducting audit activities in accordance with this Circular, if overlap or duplication is detected, the audit agencies shall coordinate together to take actions according to regulations, ensuring that an operation of an organization or individual is only subject to an inspection agency or audit agency. Overlaps and duplications are addressed according to the following principles:

1. If there is overlap or duplication between audit activities and inspection activities, inspection agency shall conduct the inspection.

2. If there are overlaps and duplications between the audit activities of the Ministry of Natural Resources and Environment and the audit activities of the Ministry of Agriculture and Rural Development, Ministry of Industry and Trade, Ministry of Construction, Ministry of Health and Provincial People's Committees, the Ministry of Natural Resources and Environment shall conduct the audits.

3. If there are overlaps and duplications between the audit activities of the Ministry of Agriculture and Rural Development, Ministry of Industry and Trade, Ministry of Construction, Ministry of Health and the audit activities of local governments, the Ministries shall conduct the audits.

### **Section 3. CONDUCT OF AN AUDIT AND ACTIONS AGAINST AUDIT RESULTS**

#### **Article 9. Procedures for conducting an audit**

The procedures of conducting an audit corresponding to an audit decision are specified as follows:

1. Prepare for the audit.
2. Conduct the audit visit.
3. Complete the audit.

#### **Article 10. Preparation for an audit**

1. Collect, review, and clarify information of the audited entity about their operations, location, compliance with legal regulations on water resources, and inspections and audits conducted by competent authorities and corresponding conclusions (if any).
2. Make an audit decision:
  - a) Based on the audit plan or Clause 2, Article 6 of this Circular, the person with authority to make the audit decision (hereinafter referred to as audit decision maker) shall review and make a decision to audit single or multiple entities' compliance with the law on water resources;
  - b) The audit decision includes the following: b) The audit decision includes the following main contents: audited entity, audit matters; form of audit; audit duration; audit team composition; tasks of the audit team. The audit decision is made using Form No. 01 issued with this Circular;
  - c) The audit duration for one audit visit will be determined in the audit decision but must not exceed 10 days from the date of announcement of the audit decision.
3. Make an audit conduct plan:
  - a) Based on the audit decision, the audit team leader shall make an audit conduct plan and submit it to the audit decision maker for approval within no more than 5 working days from the date the decision is made for planned audit, no more than 3 working days from the date the decision is made for unscheduled audit;
  - b) The audit conduct plan is made using Form No. 03 issued with this Circular, including the following: purposes, requirements, audited entity, audit matters, audit period, audit duration, locations, audit methods, auditing entity.

4. The audit team leader shall issue a written request to the audited entity to prepare a report on the audit matters according to the outline and send it to the audit team before announcing the audit decision. The outline that the audited entity has to report includes the following main contents: general information about the audited entity; overview of information about the water resource exploitation work; information on the compliance of legal regulations on water resources; difficulties, problems, suggestions and recommendations of the audited entity; list of documents for audit.

5. The audit team leader shall send a written announcement of the audit decision to the audited entity.

### **Article 11. Conduct of an audit visit**

1. Announcement of audit decision:

a) Within no more than 15 days from the date of issuance of the audit decision, the audit team leader shall announce the audit decision to the audited entity. Where necessary, the audit team leader shall authorize the deputy team leader or team member to announce the audit decision.

For unscheduled audits, in case a violation is detected that requires immediate audit, the announcement of the audit decision can be done after making a violation report against the audited entity;

b) Participants in the audit decision announcement include: the audit team; audited entity; local government representative (if necessary). the audit team leader or authorized person shall make a report with confirmation from the local government representative where the audit is conducted and keep conducting the audit;

c) The content of the announcement includes: the audit team leader or authorized person announces the audit decision; the legal representative of the audited entity reports on the audit matters according to the outline requested by the audit team;

d) The announcement of the audit decision must be made in writing, signed by the representative of the audit team and the legal representative of the audited entity. The report is made using Form No. 04 Appendix I issued with this Circular;

dd) Place of announcement of audit decision: at the place where the work is located; at the headquarters of the audited entity; at the headquarters of the audit decision maker; or at another location decided by the audit team leader.

2. Location and working time:

a) The audit team works at the location specified in Point dd, Clause 1 of this Article;

b) The audit team works with the audited entity, relevant entities during office hours. If it is required to work outside of office hours, the audit team leader will decide specific time after discussing and agreeing with the audited entity and taking responsibility for his or her decision;

c) The location and working time of the audit team and the change of location and working time must be notified in advance to the audited entity and relevant entities.

### 3. Audit visit:

a) Audit visit is conducted to survey the places where the water resource exploitation work is located, where there are signs of violations, or where the audited entity is headquartered; collect documents, and samples (if any) related to audit matters;

b) The audit visit is made into an on-site audit report using the Form No. 05 issued with this Circular.

4. Check, verify, and clarify information, documents and data through reviewing and comparing regulations and evaluating the compliance with legal regulations on water resources; direct explanation and provision of additional documents; explanation in writing and provision of additional documents.

In case it is necessary to audit, verify an incident, or clarify issues related to the incident, the audit team leader may invite a representative of the commune-level People's Committee where the incident occurred or other witnesses.

### 5. Address problems and violations through audit:

a) During the audit process, if a violation of the law on water resources is discovered, the audit team leader and audit team members must request the audited entity and related entities to immediately stop the violation. The violation must be documented in a report as a basis for further actions according to Form No. 06 issued with this Circular;

b) When detecting an administrative violation, the competent person shall make an administrative offense report in accordance with law on actions against administrative violations. In case the administrative violation does not fall within the authority to make an administrative offense report, the audit team leader must make a report on the violation, and then forward it to the competent person and relevant regulatory agencies (if any);

c) For cases with complicated circumstances, involving many organizations, individuals, and fields that are at risk of causing serious consequences or beyond the authority and scope of the audit team, the audit team leader shall consider report it to the audit decision maker to adopt remedial measures promptly; where necessary, request the competent authority to conduct an audit; if there is any signs of crime, they are recommended to

transfer case files and related documents to the investigation agency for review and decision in accordance with law;

d) Results of audit of compliance with the law on water resources must be updated by the agency that conducted the audit into the national water resources database according to regulations.

6. At the end of the audit visit duration, the audit team leader shall notify the audited entity of the completion of the audit visit according to Form No. 07 issued with this Circular.

### **Article 12. Extension of audit duration**

1. Extend the audit duration when one of the following cases occurs:

a) It is necessary to supplement and expand audited entities, audit matters, or scope of audit;

b) The audit matter is complex, requiring more time to verify and clarify information;

c) Additional time is needed to assess samples (if any) related to the audit matter;

d) Force majeure events arise.

2. The audit duration is extended once and the extension period must not exceed 10 days. The audit extension duration decision is made using Form No. 02 issued with this Circular.

### **Article 13. Temporary suspension of audit**

1. Temporarily suspend an audit when one of the following cases occurs:

a) There is a replacement of the team leader or at least 2 members of the audit team;

b) The audited entity has a change in legal status or legal representative and the audited entity has a written request to temporarily suspend the audit; in this case, the temporary suspension duration of the audit shall not exceed 10 days from the date of suspension notice.

2. er reporting to the audit decision maker, the audit team leader shall notify the audited entity of the temporary suspension of audit. Once the audit suspension period expires, the audit activities will continue.

Notice of temporary suspension of audit will be made using Form No. 08 issued with this Circular and must be sent to the audited entity and relevant entities. The audit suspension period does not count towards the audit duration.

#### **Article 14. Suspension of audit**

During the audit process, the audit decision maker shall make an audit suspension decision according to Form No. 09 issued with this Circular when one of the following cases occurs:

1. The audited entity no longer exists.
2. The conclusion of the competent authority related to the audit matter indicates that the/audit period in the audit decision overlaps with the period that has been previously inspected/audited.
3. The audited entity is subject to criminal investigation or criminal prosecution.
4. The head of the superior agency issues a written request to suspend the audit.

#### **Article 15. Completion of audit**

1. No later than 10 days from the date of completion of the audit visit, audit team members are responsible for reporting to the audit team leader on the results of their performance of assigned tasks.
2. No later than 15 days from the date of receiving the audit team members' report, the audit team leader shall prepare a report on the audit results of the audit team and submit it to the audit decision maker. The audit result report is made using Form No. 10 issued with this Circular.
3. later than 10 days from the date of receiving the report from the audit team leader, the audit decision maker shall direct formulation of a draft notice of audit results. The time to formulate a draft notice of audit results is 20 days from the date the audit decision maker assigns the formulation of the draft notice of audit results. The notice of audit results must clearly state the advantages and inadequacies in the compliance with legal regulations related to the audit matters; results of addressing existing inadequacies and violations (if any); recommendations for the audited entity. The audit result notification is made using Form No. 11 issued with this Circular.
4. The audit decision maker shall solicit comments on the draft notice of audit results in writing if necessary. The time for comments does not count towards the audit duration.
5. Within 15 days from the date of receipt of the draft notice of audit results, the audit decision maker shall sign and issue a notice of audit results.

#### **Article 16. Oversight and facilitation of the corrective actions from notices of audit results**

1. The agency that issued the audit result notice shall oversee, urge, and inspect the implementation of corrective actions from the audit result notice.
2. The Department of Natural Resources and Environment where the audited entity is located shall oversee, urge, and inspect the implementation of corrective actions from the audit result notice upon request of the agency that issued the audit result notice.

#### **Section 4. RESPONSIBILITIES IN AUDIT OF COMPLIANCE WITH LAWS ON WATER RESOURCES**

##### **Article 17. Responsibilities of entities**

1. Responsibilities of the Ministry of Natural Resources and Environment, Ministry of Agriculture and Rural Development, Ministry of Industry and Trade, Ministry of Construction, Ministry of Health and Provincial People's Committees: they shall, within the scope of their duties and powers, direct and lead the audits if relevant entities comply with laws on water resources as specified in the Law on Water Resources and relevant legal regulations.
2. Responsibilities of audit conducting entities:
  - a) Based on the approved audit plan, the head of the audit conducting agency shall fully consider the grounds in accordance with law when making an audit decision; take responsibility for their decisions before the law and superior leaders. The audit decision maker shall direct and lead the audit team to conduct the audit in compliance with the principles specified in Clause 1, Article 6 of this Circular, ensuring that the audit is conducted as per the law;
  - b) The audit team leader, deputy audit team leader and audit team members must properly perform their assigned responsibilities and tasks and the audit decision details; do not provide unauthorized persons with information and documents related to audit matters and activities; proactively evaluate the situation and promptly report and propose any problems that arise during the audit; do not take advantage of the audit for personal gain, affecting ordinary operations or violating the legitimate rights and interests of the audited entity; clearly explain the relevant legal provisions governing the audit process to ensure the audited entity's proper understanding and compliance.

##### **Article 18. Responsibilities of audited entities, entities related to audit matters**

1. The audited entity shall provide complete and timely information and documents related to the audit matters; report and explain in accordance with law; abide by requests and recommendations of the audit team and the audit decision maker in accordance with law.

2. Entities related to the audit matters shall promptly provide full information and documents at the request of the audit team or the audit decision maker and have the rights according to relevant laws.

### **Chapter III**

#### **APPRAISAL AND ACCEPTANCE OF RESULTS OF BASELINE SURVEY OF WATER RESOURCES**

##### **Article 19. Principles for appraisal and acceptance of results of baseline survey of water resources**

1. The results of appraisal and acceptance of the results of baseline survey of water resources are the basis for appraisal of and approval for results and final settlement of the completed project.
2. Results of baseline survey of water resources after appraisal and acceptance must be updated into the national water resources database, and submitted for archival according to regulations.
3. Carry out appraisal and acceptance of the results of the basic survey of water resources based on the project outline approved by competent authorities, approval for adjustments and based on processes and standards, technical and economic standards, technical requirements of the project, plans and performance progress; ensure objectivity, honesty, and compliance with regulations on protecting state secrets for confidential documents, data, state secrets and relevant laws.
4. The appraisal and acceptance time must be consistent with the estimate plan and project acceptance and finalization progress according to regulations.
5. Projects on baseline survey of water resources not funded by state budget are recommended to apply regulations on appraisal and acceptance in accordance with this Circular.

##### **Article 20. Subject matters for appraisal and acceptance of results of baseline survey of water resources**

1. Results of baseline survey of water resources specified in Clause 3, Article 9 of the Law on Water Resources funded by state budget and led by the Ministry of Natural Resources and Environment or the Provincial People's Committee.
2. Results of baseline survey of water resources in other related projects funded by state budget and led by the Ministry of Natural Resources and Environment or the Provincial People's Committee.

**Article 21. Authority and responsibilities of relevant entities in appraising and accepting the results of baseline survey of water resources**

1. The Ministry of Natural Resources and Environment shall assign the Department of Water Resources Management to conduct the appraisal and acceptance of the results of projects specified in Article 20 of this Circular led by the Ministry of Natural Resources and Environment.

2. The Provincial People's Committee shall assign the Department of Natural Resources and Environment to carry out the appraisal and acceptance of the results of execution of projects specified in Article 20 of this Circular led by the Provincial People's Committee.

3. The agency assigned to carry out the appraisal and acceptance specified in Clauses 1 and 2 of this Article (hereinafter referred to as the appraisal and acceptance agency) shall appraise and accept the results of baseline survey of water resources based on the principles as prescribed in Clause 3, Article 19 of this Circular and the following responsibilities:

a) Decide to choose the form of appraisal and acceptance in accordance with Article 22 of this Circular;

b) Receive appraisal and acceptance applications;

c) Carry out appraisal and acceptance according to the contents specified in Article 24 of this Circular;

d) Monitor the project execution process and undertake on-site surveys and verification (if necessary) to serve the appraisal and acceptance of results;

dd) Send reports on appraisal and acceptance results to the agency in charge of approving the results and finalization of the completed project and the project executing agency;

e) Perform other responsibilities as prescribed.

4. Responsibilities of the project executing agency:

a) Submit application for appraisal and acceptance to the appraisal and acceptance agency;

b) Provide information about the project execution plan for the appraisal and acceptance agency to monitor during the project execution process to serve the appraisal and acceptance of project results; supplement information and documents at the request of the appraisal and acceptance agency;

c) Be responsible for information, data, and project results;

- d) Respond to and address the comments of the appraisal and acceptance authority;
- dd) Coordinate with the appraisal and acceptance agency and the assigned appraisal agency during the appraisal and acceptance process;
- e) Submit and update project results to the national water resources database;
- g) Perform other responsibilities as prescribed.

## **Article 22. Forms for appraisal and acceptance of results of baseline survey of water resources**

The appraisal and acceptance agency shall decide to choose one of the following forms of appraisal and acceptance:

1. Appraisal and acceptance council.
2. Assign the appraisal task to a subordinate agency or engage an appraisal consultant in accordance with law (hereinafter referred to as the assigned appraisal unit) and accept the results.
3. Get appraisal opinions from specialized agencies, and relevant experts and accept the results.

## **Article 23. Procedures and time for appraisal and acceptance**

1. Receive and verify appraisal and acceptance applications:

The appraisal and acceptance agency specified in Article 21 of this Circular shall receive and verify the completeness and validity of appraisal and acceptance applications.. Required documents in an appraisal and acceptance application are specified in Article 25 of this Circular.

In case the application is incomplete or invalid, the appraisal and acceptance agency shall issue a written request to supplement the application and clearly notify the project executing agency of the reason for supplementation and completion. In case the application is complete and valid, the appraisal and acceptance agency shall conduct appraisal and acceptance according to Clause 2, Clause 3, Clause 4 and Clause 5 of this Article.

2. Conduct appraisal and acceptance:

- a) For the form set out in Clause 1, Article 22 of this Circular, the appraisal and acceptance agency shall decide to establish an appraisal and acceptance council using Form No. 12 issued together with this Circular.

The composition of the appraisal and acceptance council includes: Chairperson of the council, Vice chairperson of the council, Secretary and a number of members of relevant functional units, experts with appropriate expertise (if necessary).

A meeting of the appraisal and acceptance council shall only be convened if at least it is attended by at least 2/3 (two-thirds) of the council members, including the chairperson or vice chairperson of the council and at least 01 (one) review member. Council members gave their opinions about appraisal and acceptance according to Form No. 13 issued with this Circular.

The appraisal and acceptance council meetings are convened in the form of face-to-face, online or a combination of face-to-face and online.

At the end of the meeting, a meeting minutes must be made according to Form No. 14 issued with this Circular. The appraisal and acceptance agency shall send a written request to the project executing agency to supplement and complete the application according to the meeting minutes of the appraisal and acceptance council;

b) For the form set out in Clause 2, Article 22 of this Circular, the appraisal agency shall conduct the appraisal according to the contents specified in Points a and b, Clause 1, Article 24. of this Circular and send the appraisal result report according to Form No. 15 issued with this Circular to the appraisal and acceptance agency to review and accept the results of baseline survey of water resources.

The appraisal and acceptance agency shall send a written request to the project executing agency to supplement and complete the application according to the appraisal result report of the appraisal agency;

c) For the form set out in Clause 3, Article 22 of this Circular, the appraisal and acceptance agency shall consolidate appraisal opinions of specialized agencies and relevant experts, and then forward it to the project executing agency to supplement and complete the application;

d) During the process of appraisal and acceptance (if necessary), the appraisal and acceptance agency shall consult with the Department of Natural Resources and Environment where the project is located if the project is led by the Ministry of Natural Resources and Environment; consult with the Department of Water Resources Management if the project is led by the Provincial People's Committee.

3. The project executing agency shall supplement and complete the application as prescribed in Clause 2 of this Article and send it to the appraisal and acceptance agency for reviewing and accepting the project.

In case the application has not been supplemented or completed according to appraisal opinions, the appraisal and acceptance agency shall send a written request to the project executing agency to continue supplementing and completing the application.

In case the application meets the conditions for acceptance of the results, the appraisal and acceptance agency shall issue a record according to Form No. 16 issued with this Circular.

4. The appraisal and acceptance agency of the project shall send the appraisal and acceptance results to the project executing agency of baseline survey of water resources to direct the appraisal of and approval for the results and finalization of the completed project, and to the project executing agency. Documentation of appraisal and acceptance results includes:

- a) Decision on establishment of an appraisal and acceptance council or document on assignment of appraisal tasks to affiliated units or contract to hire an appraisal consultant in accordance with law;
- b) Minutes of the appraisal council meeting or appraisal report of the appraisal agency or summary of appraisal opinions of specialized agencies and experts;
- c) Minutes of acceptance of project results between the appraisal and acceptance agency and the project executing agency;
- d) Other relevant documents (if any).

#### 5. On-site survey and verification

During the appraisal process, if the information and data provided are unclear or contradictory, the appraisal and acceptance agency shall conduct an on-site survey and verification as follows:

- a) The appraisal and acceptance agency shall issue a decision to establish an on-site survey and verification team.

The team establishment decision includes the following contents: team composition, survey content, time, and location. Team members include: representatives of appraisal and acceptance agency; representative members of the appraisal and acceptance council for the case specified in Clause 1, Article 22, or representative of the appraisal agency for the case specified in Clause 2, Article 22, or representatives of specialized agencies, experts for the case specified in Clause 3, Article 22 of this Circular; representative of the project executing agency and other members decided by the appraisal and acceptance agency;

- b) Conduct on-site survey and verification according to the contents specified in Point c, Clause 1, Article 24 of this Circular;
- c) At the end of the on-site survey and verification process, make a record according to Form No. 17 issued with this Circular.

6. Based on the application for appraisal and acceptance of project results, the appraisal and acceptance agency shall decide the appraisal and acceptance time, which must be consistent with the scope and nature of the project, with the estimated plan and progress of acceptance and finalization of the project according to regulations.

#### **Article 24. Contents and methods of appraisal and acceptance**

1. Content of appraisal and acceptance:

- a) According to project outlines approved by competent authorities;
- b) Completeness and reliability of information, data and documents that are collected, investigated and surveyed; implementation of project results and products in compliance with technical regulations, standards, regulations and other relevant legal documents;
- c) Contents of on-site survey and verification: compare, compare, verify information, volume, methods, results between records, construction reports and actual appraisals on site with projects approved by competent authorities.

2. Methods of appraisal and acceptance:

- a) Appraisal of the results of baseline survey of water resources can be carried out indoors or outdoors, or both depending on each specific item. In some cases, it is necessary to re-perform specific work tasks For purpose of comparing, cross-checking, and evaluating the product's quality against the approved standards, technical regulations, technical specifications, and approved project content;
- b) During the appraisal process, the use of equipment and technology; mathematical models and calculations; on-site documents, data, photos, videos, monitoring books and other related materials is permitted;
- c) Depending on the technological process, type of product, and software used in construction, appraisal can be performed using automatic, semi-automatic or manual methods to ensure that product quality assessment is objective, complete, and accurate;
- d) On-site surveys and verifications are carried out when information and data are unclear or contradictory.

#### **Article 25. Appraisal and acceptance applications**

Appraisal and acceptance applications shall be sent to the appraisal and acceptance agencies according to the authority specified in Article 21 of this Circular. Required documents:

1. Application form for appraisal and acceptance.

2. Explanatory report on project results and summary report.
3. Other products according to the approved outline.
4. Other attached documents: project outline; legal documents related to direction, approval, adjustment and supplementation of the project; documents, decisions on delivery, ordering or contracts (if any); approvals and revised approvals for annual budget; construction documents, on-site appraisal records, audit records (if any); annual acceptance records, acceptance records at all levels (if any); on-site documents, data, photos, videos, monitoring books and other related materials.

**Article 26. Submission and update of project results to the national water resources database**

1. After the application is appraised and accepted, the project executing agency shall complete updating information and results of baseline survey of water resources into the national water resource database according to regulations and submit them for archival before submitting for approval for the project completion results and final settlement according to relevant regulations.

For projects under the management of the Ministry of Natural Resources and Environment, results must be submitted to the Department of Water Resources Management for archival according to Form No. 18 issued with this Circular before updating to the national water resources database according to regulations.

For projects under the management of the Provincial People's Committee, For projects under the management of the Provincial People's Committee, update information and results of baseline surveys of water resources into the national water resources database according to regulations, and submit them for archival according to local regulations (if any).

2. Results into the national water resource database

as prescribed in Clause 1 of this Article are updated for projects that complete appraisal and acceptance of results after the date the national water resources database comes into official operation.

**Chapter IV**

**IMPLEMENTATION**

**Article 27. Transitional regulations**

1. Plans to audit compliance with the law on water resources, audit plans with content to audit compliance with the law on water resources that are issued or audit teams that are

established before the effective date of this Circular shall continue to carry out audits and actions against audit results until completion.

2. Projects, work items, and products of baseline survey of water resources whose project outlines have been approved before the effective date of this Circular will continue to comply with the regulations applicable at the approval time.

3. If regulations on appraisal and acceptance of results of baseline survey of water resources in other documents issued by the Minister of Natural Resources and Environment or the Provincial People's Committee are different with the provisions in this Circular, this Circular shall prevail.

#### **Article 28. Entry into force**

1. This Circular comes into force as of July 1, 2024.

2. Ministries, ministerial-level agencies, Governmental agencies, People's Committees of provinces, units affiliated to the Ministry of Natural Resources and Environment, Department of Natural Resources and Environment of provinces and relevant organizations and individuals shall implement this Circular.

3. Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Natural Resources and Environment for consideration./.

**PP. MINISTER  
DEPUTY MINISTER**

**Le Cong Thanh**

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